

FILED

RESOLUTION 2018-07

FEB 27 2018

A RESOLUTION APPROVING POLICY FOR WAIVER, NEGOTIATION, OR SETTLEMENT


OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES
FRANKLIN COUNTY AUDITOR

WHEREAS, IC 6-1.1-37-15 provides that a policy may be implemented allowing the County Treasurer and the County Auditor to waive, negotiate, or settle penalties that have accrued on delinquent property taxes imposed in the County, if the policy is approved by the fiscal body of the County; and

WHEREAS, the Franklin County Council believes that it would be fair and reasonable to implement a policy allowing the County Treasurer and the County Auditor to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partly due to a clerical error made in the office of the Treasurer or the Auditor and when any such error involves issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information (including, but not limited to, date and time of payment and identification of the parcel for which payment was made) or when any such error involves a similar clerical mistake or oversight.

NOW, THEREFORE, BE IT RESOLVED by the Franklin County Council that the policy attached hereto as *Exhibit a* (which policy allows the County Treasurer and the County Auditor authority to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partly due to a clerical error made in the office of the Treasurer or the Auditor and when any such error involves issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information (including, but not limited to, date and time of payment and identification of the parcel for which payment was made) or when any such error involves a similar clerical mistake or oversight is **HEREBY APPROVED** and that the County Treasurer and the County Auditor are hereby authorized to implement the same immediately.

**FRANKLIN COUNTY POLICY REGARDING WAIVER, NEGOTIATION, OR
SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES**

Section 1. The County Treasurer or the County Auditor may waive, negotiate, or settle a delinquent property tax penalty if the Treasurer or the Auditor makes a determination (a) that the tax penalty accrued wholly or partly due to a clerical error made in the office of the Treasurer or the Auditor and (b) that the error involved issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information (including, but not limited to, date and time of payment and identification of the parcel for which payment was made) or that the error involved a similar clerical mistake or oversight.

Section 2. Any negotiated agreement or settlement agreement made pursuant to this policy and IC 6-1.1-37-15 shall be shown by a written agreement entered into by and between the county auditor, the county treasurer, and the taxpayer or the taxpayer's authorized representative. After concluding the agreement, the Auditor shall provide a copy of the agreement to the taxpayer or the taxpayer's authorized representative.

Section 3. Any waiver, negotiation agreement, or settlement agreement made pursuant to this policy and IC 6-1.1-37-15 shall be documented by the Auditor in the manner prescribed by Indiana Department of Local Government Finance.


Section 4. The Auditor shall provide all documentation related to a waiver, negotiation, or settlement of penalties pursuant to this policy and IC 6-1.1-37-15 to the Indiana State Board of Accounts upon request.

This policy is made in accordance with IC 6-1.1-37-15 and has been approved by the Franklin County Council (Resolution # 2018-07, adopted February 27, 2018).

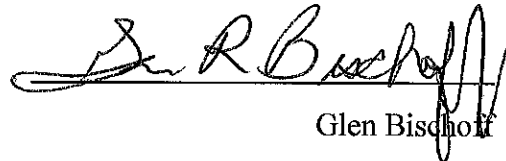
THIS RESOLUTION shall be in full force and effect on February 27, 2018. Passed and adopted by the County Council on this the 27th day of February 2018.

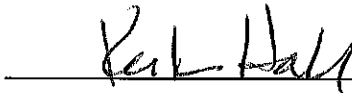
FRANKLIN COUNTY COUNCIL


Jeff Koch

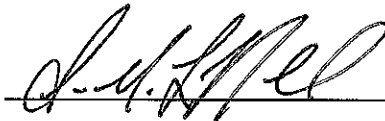

Dean McQueen


Joe Sizemore


Glen Bischoff


Keith Hall


Becky Oglesby


Aaron Leffingwell

ATTEST:



Karla Bauman

Franklin County Auditor